

STATEMENT OF PURPOSE

RS22928

Camp Rainbow Gold is a cancer camp in Idaho, which serves children, families of children and siblings of children with cancer. The American Cancer Society operated Camp Rainbow Gold for approximately 30 years. Recently, the American Cancer Society divested itself of all cancer camps across the country to focus on cancer research among other focuses.

The American Cancer Society is one of the specifically listed "Qualifying Health Organizations" exempt from Idaho Sales Tax since 1984. Up until January 1, 2014, Camp Rainbow Gold was exempt from paying sales tax in Idaho under the American Cancer Society umbrella. Now that Camp Rainbow Gold is its own organization, it is no longer exempt.

This legislation preserves the status quo by providing Camp Rainbow Gold the same exemption it has had in the past 30 years under the American Cancer Society.

FISCAL NOTE

Because Camp Rainbow Gold has never paid sales tax, there is no negative impact to the general fund.

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